

## CHANGE OF COMMAND/FINANCE OFFICER AUDIT REPORT

Per CAP Manual 173-1 para. 4a, The unit's funds will be audited at the end of the fiscal year or **change of a unit commander and/or finance officer**. Audits may be performed by senior members of the unit when designated in writing by the unit commander.

Unit Name: \_\_\_\_\_ Charter Number \_\_\_\_\_

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### CHANGE OF COMMAND

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### CHANGE OF FINANCE

Former Unit Commander \_\_\_\_\_ GRADE \_\_\_\_\_

New Unit Commander \_\_\_\_\_ GRADE \_\_\_\_\_

Former Finance Officer \_\_\_\_\_ GRADE \_\_\_\_\_

New Finance Officer \_\_\_\_\_ GRADE \_\_\_\_\_

Date of change of command/finance officer: day \_\_\_\_\_ month \_\_\_\_\_ year \_\_\_\_\_

Bank Statement Balance (Checking): Date \_\_\_\_\_ Amount \_\_\_\_\_ at the time of change.

Bank Statement Balance (Savings): Date \_\_\_\_\_ Amount \_\_\_\_\_ at the time of change.

Bank Statement Balance (other, CD, etc): Date \_\_\_\_\_ Amount \_\_\_\_\_ at the time of change.

Outstanding debts as of change of officers

1. _____	2. _____
3. _____	4. _____

Income earned, not yet received, as of change of officers

1. _____	2. _____
3. _____	3. _____

(use additional attached sheet if necessary)

_____	_____	_____
NAME	GRADE	CAPSN

\_\_\_\_\_ was assigned to do the unit audit for the above named unit.

The audit was done accordance to CAP Manual 173-1, Attachment 1:

1. Verify that each check had two (2) signatures and that the signers are not members of the same family.
2. Verify that no check are pre-signed in checkbook.
3. Verify that all cash in account 100 is also shown on bank statement as deposited. Deposits in transit in one month should show on the bank statement of the following month.
4. Sample paid checks Verify that supporting invoices bear original signatures and that invoices and check amounts are equal. Where possible invoice or receiving report should be approved by someone other than check signer.
5. Balance of CAPF 173-3 (Summary sheet) at the end of an accounting period (period or fiscal year) must be the same as the beginning of the summary sheet for the following accounting period.
6. All checks should be pre-numbered and consecutively numbered. File void or canceled checks in order in bank statement. File stop payment letters in bank statement.
7. Bank statement and checkbook must be reconciled each month.

All items were satisfactory: ☐ yes ☐ no  
(use additional attached sheet if necessary)

The following items were not satisfactory:

1. _____	2. _____
3. _____	4. _____

Signed: _____	Signed: _____	Signed: _____
New/Current Finance Officer	Audit designee	New/Current Commander